

**OECD EC-SEE SBO**  
**July 6-7, 2017**  
**Paris, France**

# **Assessing transparency of public finances** **with** **PEFA**

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# PEFA and PFM

- An open and orderly PFM is one of the enabling elements to achieve the three desirable budgetary outcomes:



**Aggregate fiscal discipline**



**Strategic allocation of resources**



**Efficient service delivery**

# 7 PEFA pillars of PFM performance



**Pillar One**  
Budget reliability



**Pillar Two**  
Transparency of  
public finances



**Pillar Three**  
Management of assets and  
liabilities



**Pillar Four**  
Policy-based fiscal  
strategy and budgeting



**Pillar Five**  
Predictability and  
control in budget  
execution



**Pillar Six**  
Accounting and reporting



**Pillar Seven**  
External scrutiny and  
audit



# GLOBAL OUTREACH

**USED BY  
150 COUNTRIES**

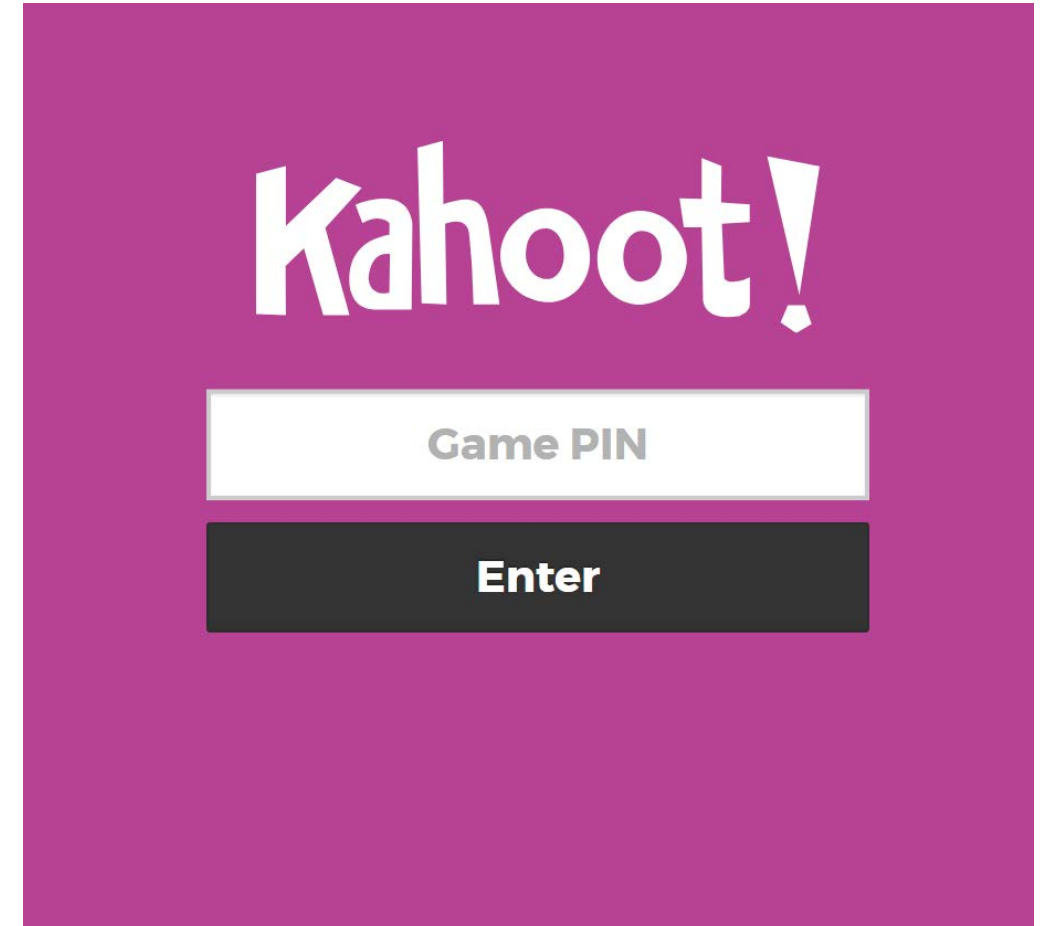


**APPLIED  
552 TIMES**

# What do you know about PEFA and budget transparency?

## Kahoot! instructions:

- Go to [kahoot.it](https://kahoot.it)
- Enter the **game pin** on the conference screen
- Enter your **alias** (careful *everyone* will see it!)
- **Answer** questions (choose the color and shape that has the right answer)
- **Have fun!!!!**



# PEFA dimensions relating to transparency

- **18** dimensions refer specifically to publication
- A further **19** refer to reporting to the legislature or government
- Another **9** refer to the preparation of reports (but do not explicitly require dissemination)
- **46** in total out of 94 = **48.9%**

# 28 Countries

## LAC

Colombia  
Costa Rica  
Dominica  
Dominican Rep.  
Grenada  
Honduras  
Jamaica  
Paraguay  
St.Kitts & Nevis

## ECA

Serbia  
Ukraine

## SSA

Cameroon  
Gabon  
Kenya  
Lesotho  
Niger  
Seychelles  
Rwanda  
Tanzania  
Togo  
Zambia

## MENA

Algeria  
Iraq  
Jordan  
Morocco

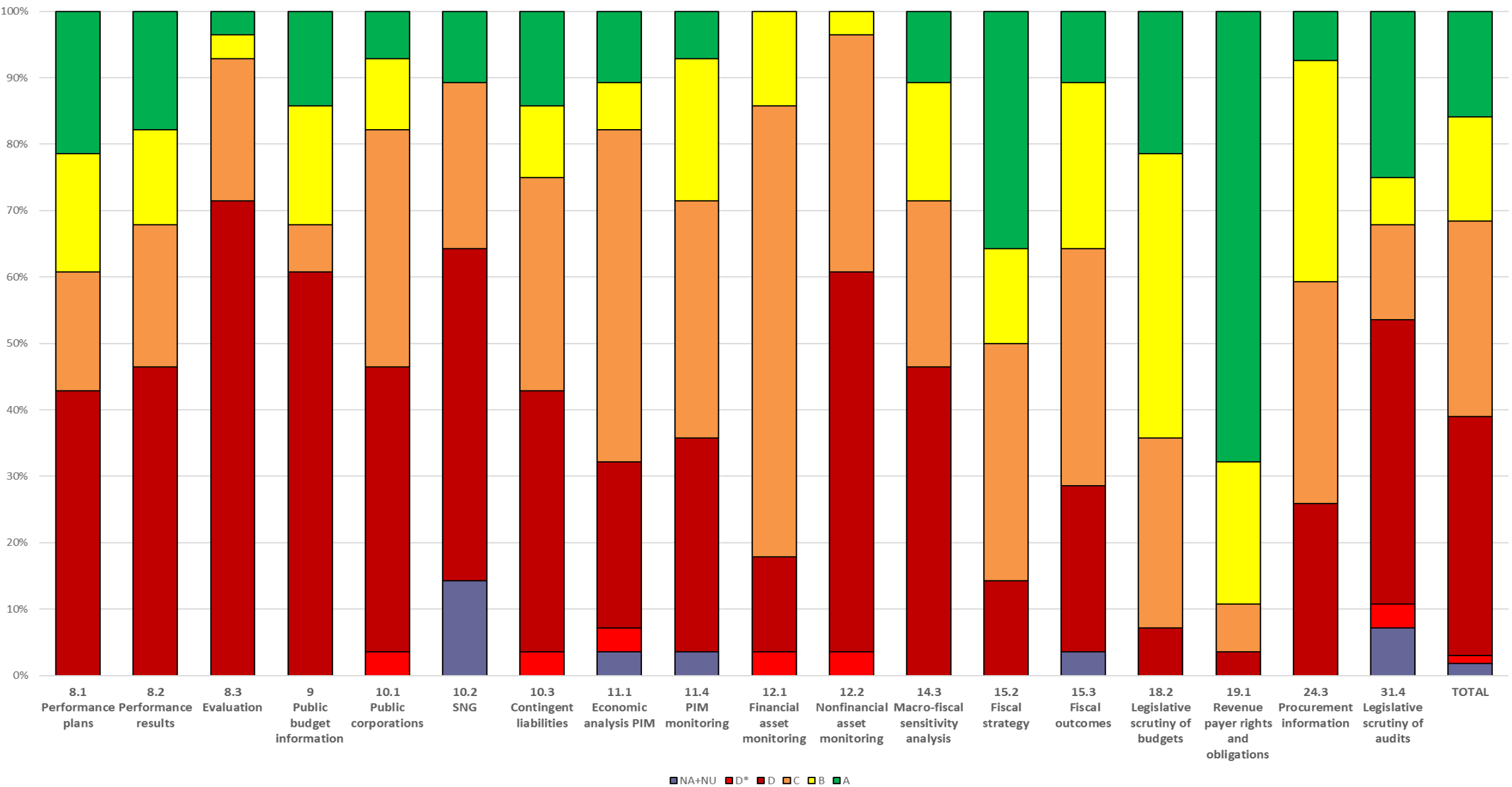
## SAR

Bangladesh  
Bhutan

## EAP

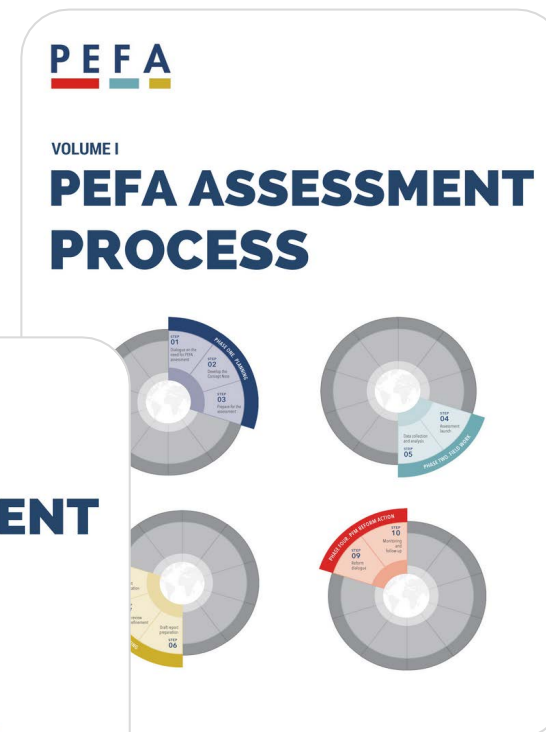
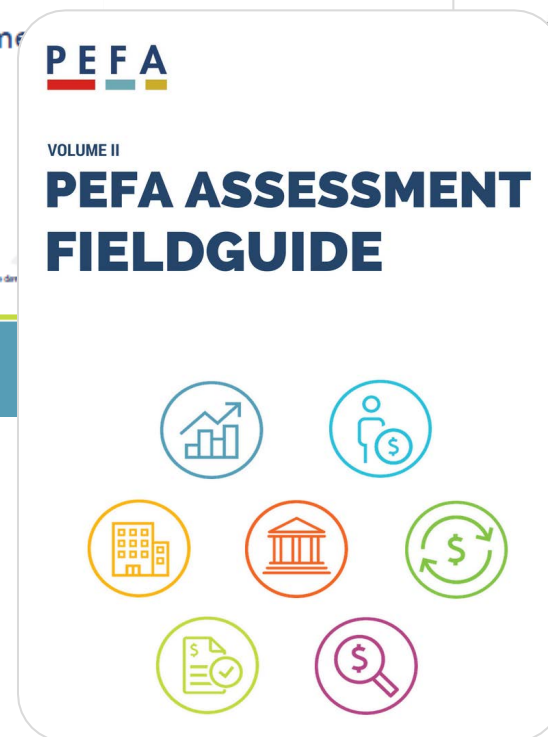
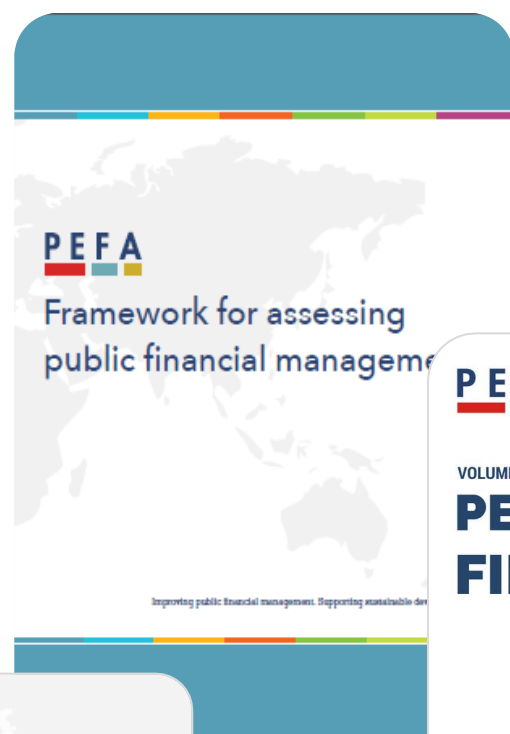
Philippines

# Distribution of PEFA scores relating to published information, 2016-17





# PEFA guidance and information



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PEFA Newsletter

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#PEFA2016

